JOSEPH THORN, AND LAWSON AND BRICE.

JANUARY 10, 1832.

Read, and laid upon the table.

Mr. CAMBRELENG, from the Committee on Commerce, made the following

REPORT:

The Committee on Commerce, to whom the petitions of Joseph Thorn, and Lawson & Brice, were referred, report:

Joseph Thorn shipped merchandize from New York for New Orleans, by the brig Eliza, which vessel was wrecked on Bahama Bank, and the part of the cargo which was saved by the wreckers, was sold at Nassau. Thorn became a purchaser at the sale, imported his merchandize into New Orleans, and paid the duties, which he prays may be remitted.

Lawson & Price became purchasers in Nassau, of a part of the cargo of the American schooner Solar, lost on a coasting voyage on the island of Abaco; the goods were imported into Baltimore; and they pray that duties

may not be charged upon the merchandize a second time.

Both these cases rest on the same principle—the free importation into the United States of merchandize saved from an American coasting vessel, and sold in a foreign country. It would be neither just or politic to grant the relief solicited. When merchandize is once entered for consumption, the duty constitutes a part of its value; and, whether wrecked on our rivers on its way to the interior, or on the ocean going coastwise, the owner cannot call upon his Government to indemnify him for a loss which it was his duty to insure against. If the United States were placed in the attitude of an underwriter, the owners of property thus wrecked, sold in a foreign country, and again imported, would enjoy, when they became the purchasers, a double indemnity; first, from the Insurance Company; and secondly from the Government. In these cases, the wrecked property was sold in a foreign country for the benefit of the underwriters; the transaction was closed, as it respected the United States, and a new adventure commenced by the purchasers-whether to this country or another, was perfectly immaterial. If the property has been sacrificed, the loss falls more heavily upon the underwriter, or upon the owner who may have neglected to insure his property: neither the underwriter nor the negligent owner would have any claim upon the United States If those who lose have no claim, what argument can be urged in favor of the new purchasers of property sold at a sacrifice? Under what pretext can relief be extended to those who speculate on the underwriters?

[Rep. No. 172.]

The circumstance that the merchandize had been once entered, and the duties paid thereon, constitutes no claim for a remission of duty upon a second entry. It is immaterial how many times the same goods may be entered in any country, governments cannot trace them through all their commercial circulations: they have only to watch them upon every entry, and to see that the duties upon them are secured. There is nothing in these cases requiring the interposition of Congress, and the committee recommend that the prayer of the petitioners be rejected.

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